



MISSOURI DEPARTMENT OF REVENUE
**APPLICATION FOR EXTENSION
OF TIME TO FILE**

FORM MO-7004 (REV. 11-2003)	Enclosure Sequence No. 1120-07 and 1120S-05 DLN
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NOTE: IF YOU HAVE AN APPROVED FEDERAL EXTENSION, YOU MAY NOT BE REQUIRED TO FILE THIS FORM. ALSO, YOU MAY NOT BE REQUIRED TO FILE AN EXTENSION IF YOU DO NOT EXPECT TO OWE ADDITIONAL TAX OR IF YOU ANTICIPATE RECEIVING A REFUND. SEE THE INSTRUCTIONS FOR DETAILS.

CORPORATION NAME		DEPARTMENT OF REVENUE USE ONLY		M	M	D	D	Y	Y
IN CARE OF NAME (ATTORNEY, GUARDIAN, EXECUTOR, ETC.)							TELEPHONE NUMBER		
NUMBER AND STREET									
CITY, STATE, ZIP CODE									

TYPE OF RETURN / EXTENSION (Only one box may be checked below. Separate request must be made for each return or report.)	TAXPAYER IDENTIFICATION NUMBER	
Mail to: MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 3365, JEFFERSON CITY, MO 65105-3365.	Missouri Tax Identification Number	
<input type="checkbox"/> Corporation Income/Franchise Tax Return, Form MO-1120 and Schedule MO-FT	Missouri Charter Number	
<input type="checkbox"/> S Corporation Income/Franchise Tax Return, Form MO-1120S and Schedule MO-FT	Federal Employer Identification Number (FEIN)	
If one of the boxes below is checked, mail to: MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 898, JEFFERSON CITY, MO 65105-0898.	FILING FEDERAL FORM 990C OR 990T Check the box based on the federal form filed: <input type="checkbox"/> Form 990C <input type="checkbox"/> Form 990T	
<input type="checkbox"/> Bank Franchise Tax Return, Form INT-2		
<input type="checkbox"/> Savings and Loan Tax Return, Form INT-3		
<input type="checkbox"/> Credit Institution Tax Return, Form 2823		

YEAR / DATE OF EXTENSION		
Tax Year Beginning	Tax Year Ending	An Extension of Time Until

TAX PAYMENT SCHEDULE — THIS SCHEDULE MUST BE COMPLETED
(SEE LINE-BY-LINE INSTRUCTIONS ON BACK)

1. Tentative amount of the tax for the taxable year		1	
2. Less			
(a) Missouri estimated income tax payments	2(a) +		
(b) Overpayment applied as a credit	2(b) +		
(c) Tax credits	2(c) +		
(d) Total of Lines 2a through 2c	2(d) +		
3. Balance due (Line 1 minus Line 2d). Make remittance payable to the MISSOURI DIRECTOR OF REVENUE BEFORE MAILING — Write your Missouri Tax Identification Number on your check or money order		3 =	
DEPARTMENT OF REVENUE USE ONLY			

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge.

SIGNATURE OF OFFICER	DATE	PREPARER'S SIGNATURE	DATE
TITLE OF OFFICER	DAYTIME TELEPHONE	PREPARER'S ADDRESS AND ZIP CODE	FEIN, SSN, OR PTIN

SEE "TYPE OF RETURN/EXTENSION" ABOVE FOR MAILING ADDRESS.

INSTRUCTIONS FOR COMPLETING FORM MO-7004

WHO SHOULD FILE A FORM MO-7004 — INCOME TAX

Missouri grants an automatic extension of time to file to any corporation that has a Federal extension. You do not need to file a Form MO-7004 (Application for Extension of Time to File—Corporation Income Tax/ Franchise Tax Return) **unless**:

- **You expect to owe a tax liability for the period.** Form MO-7004 and payment are due on or before the due date of the return.
- **You want a Missouri extension but not a Federal extension.** See "Note" below for exception. Form MO-7004 is due on or before the due date of the return. A copy of Form MO-7004 must be enclosed with the Missouri return when filed. An approved Form MO-7004 extends the due date up to 180 days for the corporation due date.
- **You seek a Missouri extension exceeding the Federal automatic extension period.** Form MO-7004 must be filed on or before the end of the Federal automatic extension period.

You must complete a separate Form MO-7004 for each return or report.

NOTE: You are not required to file a Form MO-7004 if:

- 1) **You have an approved federal extension. (Enclose a copy of your federal extension when you file your Missouri return.)**

OR

- 2) **You do not expect to owe additional income tax.**

OR

- 3) **You anticipate receiving a refund.**

An automatic extension of time to file will be granted until October 15. If you do expect to owe additional corporate income tax, you must file Form MO-7004.

An extension of time to file an income tax return does not extend the time for payment of the tax. Unless an extension of time to pay has been granted, a penalty of 5% and interest rate is charged on the part of the total tax which is not paid by the original due date of the return. The interest rate will be posted on our web site at: www.dor.mo.gov/tax. Remittance should be made payable to "Missouri Director of Revenue" and submitted with this application.

FRANCHISE TAX

If you were granted an extension to file your corporate income tax, you are automatically granted an extension to file your corporation franchise tax for the succeeding year. Ninety percent of your tax must be paid with your extension to avoid penalty. (If 90% of your tax will be paid due to a tax credit or a prior year overpayment, please indicate this on the front of the form.) An approved Form MO-7004 extends the due date up to 180 days.

Franchise taxes not paid on or before the due date are subject to a penalty of 5 percent per month or fractional part thereof until paid, not exceeding 25 percent. Penalty will not be assessed if at least 90 percent of the tax is paid on or before the original due date.

WHERE TO FILE

Mail your extension application to the address for the tax type you indicated on the front of this form.

PERIOD OF EXTENSION PAST AUTOMATIC FEDERAL EXTENSION PERIOD.

The Missouri extension equals the extension granted for Federal tax purposes. Longer extensions will not be granted unless sufficient need for such extended period is clearly shown on the MO-7004. Extensions past the automatic extension period must be requested on Form MO-7004 and

filed on or before the date the Federal extension expires. You will be notified by the Department of Revenue only if your request for extension is denied.

TYPE OF RETURN/EXTENSION

Check the box to indicate the type of return/extension filed. You may only mark one box. Separate Form MO-7004(s) must be filed for each tax return or report.

TAXPAYER IDENTIFICATION NUMBER

Enter the tax identification number(s) and charter number. The Missouri charter number is included because effective January 1, 2000, the department is responsible for the collection of franchise tax.

FILING FEDERAL FORM 990C OR FEDERAL FORM 990T

Check the box based on the federal form filed. If box Form 990C is checked per Section 143.511, RSMo, the effective due date for entities filing Federal Form 990C is the same as the federal due date. For calendar year filers, this is September 15. For fiscal year filers, the due date is the 15th day of the ninth month following the close of the taxable year.

If box Form 990T is checked, per Section 143.511, RSMo, the effective due date for entities filing Federal Form 990T is the same as the federal due date. For calendar year filers, this is May 15. For fiscal year filers, the due date is the 15th day of the fifth month following the close of the taxable year.

BLANKET AND CONSOLIDATED REQUESTS (INCOME TAX ONLY)

Blanket and consolidated requests for extensions will not be granted. A separate application must be submitted for each return and for each member of an affiliated group filing a consolidated Federal income tax return and not qualifying to file a Missouri consolidated return.

LINE-BY-LINE INSTRUCTIONS FOR TAX PAYMENT SCHEDULE

- Line 1 —** Enter the amount of estimated Missouri tax liability for the taxable year.
- Line 2(a) —** Enter the total amount of payments of estimated Missouri income tax paid, or expected to be paid, for the taxable year.
- Line 2(b) —** Enter credit of overpayment from prior years.
- Line 2(c) —** Enter your total approved tax credits for the taxable year.
- Line 2(d) —** Enter the total of Lines 2(a) through 2(c).
- Line 3 —** Subtract Line 2(d) from Line 1 and enter the result on Line 3. This is the balance of tax due. Enclose your check or money order in this amount made payable to "Missouri Director of Revenue". Be sure to print your Federal Employer Identification Number (FEIN) or Missouri Identification Tax System Number on your check or money order.